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Separate paging is given to this Part in order that it may be filed as a Separate Compilation.

PART IV-B

Rules and Orders (Other than those published in Parts I, I-A, and I-L) made
by the Government of Gujarat under the Gujarat Acts

FINANCE DEPARTMENT

NOTIFICATION

No. 09/2024-State Tax(Rate)

Sachivalaya, Gandhinagar, 10th October, 2024

GUJARAT GOODS AND SERVICES TAX ACT, 2017.

No.(GHN-43)/GST-2024/S.9(3)(24)/GST Cell:- In exercise of the powers conferred by sub-section (3) of section 9 of the Gujarat Goods and Services Tax Act, 2017 (Guj.25 of 2017), the Gujarat Government, on the recommendations of the Goods and Services Tax Council, hereby makes the following further amendments in the notification of the Government of Gujarat, Finance Department No.(GHN-34)GST-2017/S.9(3)(2)-TH dated the 30th June, 2017 being Notification No. 13/2017-State Tax (Rate), namely:

1. In the said notification, in the Table, after serial number 5AA and the entries relating thereto, the following serial number and entries relating thereto in columns (2), (3) and (4) shall be inserted, namely:-

(1)	(2)	(3)	(4)
“5AB	Service by way of renting of any property other than residential dwelling.	Any unregistered person	Any registered person.”

2. This notification shall come into force with effect from the 10th day of October, 2024.

By order and in the name of the Governor of Gujarat,

DR. NISARG JOSHI,
Deputy Secretary to Government.

